

sociate themselves with them for the purpose hereinafter mentioned, be, and they are hereby made a body politic and corporate, under the name and style of "The Salisbury Cemetery Association," and by that name may sue and be sued, plead and be impleaded, in all the Courts of this State, contract and be contracted with and may have a common seal.

Company may purchase land to establish Cemetery.

May sell burial lots.

How money of corporation to be applied.

SEC. 2. That said corporation may purchase and hold as much land as may be necessary for the purpose of establishing a Cemetery near the town of Salisbury in the County of Rowan, and may sell or otherwise dispose of said land in suitable burial lots, to be used exclusively as a place for the burial of the dead, and all monies received for, or on account of the sale of burial lots in said Cemetery, shall be first applied to the payment of the purchase money of the said land acquired by said corporation, or to the payment of any other debt said corporation may owe; and any surplus of money remaining in the treasury of said corporation shall be applied to the improvement and embellishment of the grounds of said Cemetery, and to any other useful purposes deemed expedient by said corporation.

Real estate of Company and burial lots exempt from taxation.

Not liable to be sold under execution.

Penalty for injuring grave stones and other structures.

SEC. 3. That the real estate of said corporation, and the burial lots and plots, conveyed by said corporation to individual proprietors, shall be exempt from assessment and taxation, and shall not be liable to be sold on execution, nor to be applied to the payment of debts by voluntary assignment or by any forced assignment under the operation of any insolvent law.

SEC. 4. That any person, who shall wilfully destroy, mutilate, deface, injure, or remove, any tomb, urn, monument or grave-stone, or other structure, placed in the said Cemetery, or any fence railing, or other work for the protection or ornament of said cemetery, or of any burial lot therein, or who shall wilfully destroy, cut, break, or injure any tree, shrub, plant or vine within the limits of said Cemetery, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined and imprisoned, either or both, at the discretion of the Court; and such offender shall also be liable for the trespass in an action to be brought by said corporation against